

TAX/TAXATION

OFFICE OF LEGISLATIVE AUDITOR **Fiscal Note**

Fiscal Note On: HB **508** HLS 10RS 1406

Analyst: Robert Trahan

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.: Sub. Bill For .:

Date: April 13, 2010 12:26 PM **Author: ROY**

Dept./Agy.: Tax Collectors

Subject: Published notice of delinquent taxes and related tax sale

Page 1 of 1

EG NO IMPACT LF EX See Note Authorizes the publishing of notices of delinquency and tax sale information over the Internet

Purpose of Bill: In addition to publishing the information in the official journal, this measure would allow tax collectors to use the internet to publish the names of delinquent tax debtors, the amount of taxes due, and the description of each specific piece of property to be offered for sale. When using the internet to publish this information, the printed notice must include the web address where the aforementioned information can be viewed.

EXPENDITURES	2010-11	2011-12	<u>2012-13</u>	2013-14	<u>2014-15</u>	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>					<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES	2010-11	2011-12	<u>2012-13</u>	2013-14	<u>2014-15</u>	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

<u>Senate</u>	<u>Dual Referral Rules</u>	<u>House</u>	
13.5.1 >= \$500	,000 Annual Fiscal Cost	\Box 6.8(F) >= \$500,000 Annual Fiscal Cost	M. G. Battle
☐ 13.5.2 >= \$500	,000 Annual Tax or Fee Change	\Box 6.8(G) >= \$500,000 Tax or Fee Increase	Michael G. Battle
	•	or a Not Ego Docreaco	Manager, Performance Audit